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3 UNITED STATES DISTRICT COURT  
4 WESTERN DISTRICT OF WASHINGTON  
5 AT TACOMA

6 UNITED STATES OF AMERICA,

7 Plaintiff,

8 v.

9 TODD C. KENNEDY, as Corporate Officer  
10 Of APPROVED ESCROW, INC.,

11 Defendant.

No. 12-mc-5013BHS/KLS

REPORT AND RECOMMENDATION

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13 This matter has been referred to the undersigned Magistrate Judge pursuant to 28 U.S.C.  
14 §636(b)(1)(B). The Petitioner filed a request for an Order of Enforcement of Summons directing  
15 the respondent to Show Cause why the Internal Revenue Service Summons served in this case  
16 should not be enforced. The respondent has been served with said order and there has been no  
17 response.

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19 After reviewing the proposed Order of Enforcement of Summons, the undersigned  
20 recommends that the Court enter said order directing the respondent to appear before the  
21 investigating Revenue Officer handling this case.

22 A proposed order accompanies this Report and Recommendation.

23 Dated this 8<sup>th</sup> day of May, 2012.  
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26 Karen L. Strombom  
United States Magistrate Judge